

ABSTRAKSI

Penelitian ini bertujuan untuk menunjukkan pengaruh *good corporate governance* terhadap nilai perusahaan dengan *sustainability Reporting* sebagai variabel moderating. *Good corporate governance* diproksikan dengan variabel komite audit, komisaris independen, kepemilikan manajerial dan kepemilikan institusional. Penelitian ini merupakan penelitian kuantitatif dengan jenis data yang digunakan adalah data sekunder. Populasi dalam penelitian ini ialah perusahaan – perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2015. Metode pemilihan sampel *purposive sampling*. Unit analisis sampel yaitu sebanyak 15 perusahaan dengan 3 tahun penelitian menjadi 45 sampel perusahaan. Teknik analisis yang digunakan adalah uji regresi linear berganda. Hasil penelitian ini menunjukkan bahwa variabel komite audit, komisaris independen dapat meningkatkan nilai perusahaan dan kepemilikan manajerial, kepemilikan institusional belum dapat meningkatkan nilai perusahaan. Dengan adanya *sustainability reporting* sebagai variabel moderating belum dapat meningkatkan nilai perusahaan.

Kata kunci : *good corporate governance*, komite audit, komisaris independen, kepemilikan manajerial, kepemilikan institusional, nilai perusahaan dan *sustainability reporting*.

SUMMARY

This study aims to show the effect of good corporate governance on the value of companies with sustainability Reporting as a moderating variable. Good corporate governance is proxied by the variable audit committee, independent commissioner, managerial ownership and institutional ownership. This research is a quantitative research with the type of data used is secondary data. The population in this study are companies listed on the Indonesia Stock Exchange in 2013-2015. Sample selection method used in this research is purposive sampling. The sample analysis unit is as many as 15 companies with 3 years of research into 45 sample companies. Multiple linear regression was employed to analyse data. The results of this study indicate that audit committee, independent commissioners can increase company value and managerial ownership, institutional ownership has not been able to increase company value. The existence of sustainability reporting as a moderating variable has not been able to increase the value of the company.

Keywords: good corporate governance, audit committee, independent commissioner, managerial ownership, institutional ownership, corporate value and sustainability reporting.